

2012 & 2013 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

35 GARDEN COUNTY

| VALUE by Taxing Subdivision | 2012 TOTAL VALUE | 2013 TOTAL VALUE | 2012-2013 Amount Chg | 2012-2013 % Chg Value | 2012 Average Rates | 2013 Average Rates |
|------------------------------|---------------------|---------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| County | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 0.4634 | 0.4634 |
| Township | 0 | 0 | 0 | | | |
| City or Village | 32,860,584 | 33,432,563 | 571,979 | 1.74% | 0.1604 | 0.2307 |
| Fire District | 447,910,442 | 470,499,654 | 22,589,212 | 5.04% | 0.0241 | 0.0230 |
| Natural Resource District | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 0.0487 | 0.0528 |
| Miscellaneous District | 1,236,401,290 | 1,303,349,669 | 66,948,379 | 5.41% | 0.0062 | 0.0059 |
| Educational Service Unit | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 0.0158 | 0.0157 |
| Community College | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 0.1003 | 0.1028 |
| Schools, Class 1 - 5 | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 0.7552 | 0.8138 |
| Schools, Learning Community* | 0 | 0 | 0 | | | |
| Schools, Bonds | 0 | 0 | 0 | | | |
| GARDEN COUNTY | 456,016,156 | 478,730,004 | 22,713,848 | 4.98% | 1.4354 | 1.5032 |

| TAXES by Taxing Subdivision | 2012 % of Total | 2012 TOTAL TAXES | 2013 % of Total | 2013 TOTAL TAXES | 2012-2013 Amount Chg | 2012-2013 % Chg Tax | 2012 Bond Taxes | 2012 NonBond Taxes | 2013 Bond Taxes | 2013 NonBond Taxes | % Chg Bond Taxes | % Chg NonBond |
|------------------------------|--------------------|---------------------|--------------------|---------------------|-------------------------|------------------------|--------------------|-----------------------|--------------------|-----------------------|---------------------|------------------|
| County | 32.28% | 2,113,006 | 30.83% | 2,218,287 | 105,281 | 4.98% | 150,563 | 1,962,443 | 39,998 | 2,178,289 | -73.43% | 11.00% |
| Township | 0.00% | 0 | 0.00% | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| City or Village | 0.81% | 52,710 | 1.07% | 77,124 | 24,413 | 46.32% | 0 | 52,710 | 0 | 77,124 | | 46.32% |
| Fire District | 1.65% | 108,152 | 1.50% | 108,193 | 41 | 0.04% | 0 | 108,152 | 0 | 108,193 | | 0.04% |
| Natural Resource District | 3.40% | 222,249 | 3.52% | 252,999 | 30,751 | 13.84% | 0 | 222,249 | 0 | 252,999 | | 13.84% |
| Miscellaneous District | 1.17% | 76,529 | 1.07% | 76,750 | 221 | 0.29% | 6,881 | 69,648 | 6,879 | 69,871 | -0.03% | 0.32% |
| Educational Service Unit | 1.10% | 72,050 | 1.04% | 75,046 | 2,996 | 4.16% | 3,648 | 68,402 | 3,237 | 71,809 | -11.26% | 4.98% |
| Community College | 6.98% | 457,197 | 6.84% | 491,928 | 34,731 | 7.60% | 0 | 457,197 | 27,948 | 463,980 | 100.00% | 1.48% |
| Schools, Class 1 - 5 | | 3,443,886 | | 3,895,873 | | -- | | 3,443,886 | | 3,895,873 | -- | -- |
| Schools, Learning Community* | | 0 | | 0 | | -- | | 0 | | 0 | -- | -- |
| Schools, Total Non-bond | 52.61% | 3,443,886 | 54.14% | 3,895,873 | 451,987 | 13.12% | | 3,443,886 | | 3,895,873 | | 13.12% |
| Schools, Bonds | 0.00% | 0 | 0.00% | 0 | 0 | | 0 | 0 | 0 | 0 | | |
| GARDEN COUNTY | 100.00% | 6,545,780 | 100.00% | 7,196,201 | 650,421 | 9.94% | 161,092 | 6,384,688 | 78,063 | 7,118,138 | -51.54% | 11.49% |

| VALUE by Property Type | 2012 % of Total | 2012 TOTAL VALUE | 2013 % of Total | 2013 TOTAL VALUE | 2012-2013 Amount Chg | 2012-2013 % Chg Value | 2012 Average Rates | 2013 Average Rates |
|-----------------------------------|--------------------|---------------------|--------------------|---------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| Agricultural Land | 62.17% | 283,496,945 | 62.13% | 297,417,528 | 13,920,583 | 4.91% | 1.4293 | 1.4915 |
| Agric. Improvements & Farm Site | 2.85% | 12,998,853 | 2.84% | 13,586,014 | 587,161 | 4.52% | 1.4277 | 1.4902 |
| Residential ** | 12.59% | 57,418,086 | 12.12% | 58,032,933 | 614,847 | 1.07% | 1.4769 | 1.5692 |
| Commercial, Industrial, & Mineral | 1.52% | 6,944,802 | 1.47% | 7,048,472 | 103,670 | 1.49% | 1.4926 | 1.6072 |
| Railroad - Real | 14.59% | 66,555,520 | 14.61% | 69,929,452 | 3,373,932 | 5.07% | 1.4203 | 1.4904 |
| Public Service Entity - Real | 0.08% | 355,433 | 0.11% | 546,506 | 191,073 | 53.76% | 1.4880 | 1.5396 |
| SUBTOTAL-REAL | 93.81% | 427,769,639 | 93.28% | 446,560,905 | 18,791,266 | 4.39% | 1.4353 | 1.5033 |
| Agricultural Personal Property | 2.54% | 11,575,634 | 2.77% | 13,272,609 | 1,696,975 | 14.66% | 1.4407 | 1.4924 |
| Commercial Personal Property | 0.32% | 1,440,708 | 0.37% | 1,753,128 | 312,420 | 21.69% | 1.4507 | 1.5634 |
| Railroad Personal | 2.64% | 12,060,989 | 2.86% | 13,694,686 | 1,633,697 | 13.55% | 1.4203 | 1.4904 |
| Public Service Entity Personal | 0.69% | 3,169,186 | 0.72% | 3,448,676 | 279,490 | 8.82% | 1.4858 | 1.5526 |
| SUBTOTAL - PERSONAL | 6.19% | 28,246,517 | 6.72% | 32,169,099 | 3,922,582 | 13.89% | 1.4375 | 1.5019 |
| GARDEN COUNTY | 100.00% | 456,016,156 | 100.00% | 478,730,004 | 22,713,848 | 4.98% | 1.4354 | 1.5032 |

| TAXES by Property Type | 2012 % of Total | 2012 TOTAL TAXES | 2013 % of Total | 2013 TOTAL TAXES | 2012-2013 Amount Chg | 2012-2013 % Chg Tax | 2012 Bond Taxes | 2012 NonBond Taxes | 2013 Bond Taxes | 2013 NonBond Taxes | % Chg Bond Taxes | % Chg NonBond |
|-----------------------------------|--------------------|---------------------|--------------------|---------------------|-------------------------|------------------------|--------------------|-----------------------|--------------------|-----------------------|---------------------|------------------|
| Agricultural Land | 61.90% | 4,051,888 | 61.64% | 4,436,002 | 384,114 | 9.48% | 100,146 | 3,951,742 | 48,496 | 4,387,506 | -51.57% | 11.03% |
| Agric. Improvements & Farm Site | 2.84% | 185,581 | 2.81% | 202,455 | 16,875 | 9.09% | 4,592 | 180,989 | 2,215 | 200,240 | -51.76% | 10.64% |
| Residential ** | 12.96% | 848,013 | 12.65% | 910,644 | 62,631 | 7.39% | 20,284 | 827,729 | 9,463 | 901,181 | -53.35% | 8.87% |
| Commercial, Industrial, & Mineral | 1.58% | 103,658 | 1.57% | 113,283 | 9,625 | 9.29% | 2,453 | 101,204 | 1,149 | 112,134 | -53.15% | 10.80% |
| Railroad - Real | 14.44% | 945,296 | 14.48% | 1,042,251 | 96,955 | 10.26% | 23,513 | 921,783 | 11,404 | 1,030,847 | -51.50% | 11.83% |
| Public Service Entity - Real | 0.08% | 5,289 | 0.12% | 8,414 | 3,125 | 59.10% | 126 | 5,163 | 89 | 8,325 | -29.02% | 61.24% |
| SUBTOTAL-REAL | 93.80% | 6,139,724 | 93.29% | 6,713,050 | 573,326 | 9.34% | 151,113 | 5,988,611 | 72,817 | 6,640,233 | -51.81% | 10.88% |
| Agricultural Personal Property | 2.55% | 166,765 | 2.75% | 198,087 | 31,322 | 18.78% | 4,089 | 162,675 | 2,164 | 195,922 | -47.07% | 20.44% |
| Commercial Personal Property | 0.32% | 20,900 | 0.38% | 27,409 | 6,510 | 31.15% | 509 | 20,391 | 285 | 27,124 | -43.94% | 33.02% |
| Railroad Personal | 2.62% | 171,304 | 2.84% | 204,110 | 32,806 | 19.15% | 4,261 | 167,043 | 2,233 | 201,877 | -47.59% | 20.85% |
| Public Service Entity Personal | 0.72% | 47,088 | 0.74% | 53,545 | 6,457 | 13.71% | 1,120 | 45,968 | 562 | 52,982 | -49.77% | 15.26% |
| SUBTOTAL - PERSONAL | 6.20% | 406,056 | 6.71% | 483,151 | 77,095 | 18.99% | 9,979 | 396,077 | 5,246 | 477,905 | -47.43% | 20.66% |
| GARDEN COUNTY | 100.00% | 6,545,780 | 100.00% | 7,196,201 | 650,421 | 9.94% | 161,092 | 6,384,688 | 78,063 | 7,118,138 | -51.54% | 11.49% |

* Learning Community levy/tax began 2009. ** Residential includes agricultural residences and home site land.

Nebraska Dept. of Revenue, Property Assessment Division Source: Certificate of Taxes Levied Reports (CTL)